

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,	:	
	:	
- v. -	:	DECLARATION OF
	:	PAULA M. JUNGHANS, ESQ., IN
	:	SUPPORT OF ROBERT COPLAN'S
ROBERT COPLAN,	:	MOTION TO DISMISS COUNTS
MARTIN NISSENBAUM,	:	FIVE AND ELEVEN OF
RICHARD SHAPIRO,	:	THE SUPERSEDING INDICTMENT
BRIAN VAUGHN,	:	
DAVID SMITH, and	:	(S1) 07 Cr. 453 (SHS)
CHARLES BOLTON,	:	
	:	
Defendants.	:	
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PAULA M. JUNGHANS, pursuant to 28 U.S.C. § 1746, declares under penalty of perjury as follows:

1. I am admitted to this Court *pro hac vice* and am a partner of the firm Zuckerman Spaeder LLP, counsel for defendant Robert Coplan in the above-captioned matter. I submit this Declaration in support of Mr. Coplan's Motion to Dismiss Count Five and Count Eleven of the Superseding Indictment.

2. I also submit this Declaration to place before the Court true and correct copies of the following documents:

Exhibit A Transcript of Deposition of Mr. Coplan in *In re Liability of Ernst & Young for IRC Sections 6707 and 6708 Penalties* (Washington D.C. June 20, 2002) (relevant excerpts).

Exhibit B U.S. Individual Tax Return for 2000, Form 1040, for Robert Coplan, signed April 12, 2001 (redacted to remove personal identifying information for Mr. Coplan and family members).

3. I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 5, 2008
Washington, DC

/s/ Paula M. Junghans
Paula M. Junghans (admitted *pro hac vice*)